

Influence of tax audit and administration enhancement to the tax payer's compliance and tax revenue at tax service office Jakarta Tambora

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Abstrak

<i>The effective tax enforcement through tax audit can not be done in the low compliance of tax payers, which in turn weaken the self assessment itself, where tax payers tend to disobey the tax duties. This will result the decreasing of tax revenue. On contrary, the good and proper guidance and enforcement will result the high degree if tax compliance which will increase the tax revenue.

The role of tax audit as law enforcement tool should be optimized. Optimization consist not only from the revenue aspect, but also the existence of completion of system, procedure, administration and also tax audit procedures for continuous improvement to perfection. So that optimized service aspects to taxpayer is expected to be established.

As told by experts, that main problem in developing countries in taxation fund mobilization is not formulation of policy but more to the implementation. The problem lay in less successful of administrator to implement the policy.

The high importance of taxation administration support so that is it can be said that main clauses for the efficacy of taxation reform is adjustment of tax administration in line with accelerating change of tax system. The more progressively effective tax administration hence the more progressively attainment of the intention of policy of tax.

Based on the situation, hence writer interest to conduct research in this thesis. Intention of this research is to study, analyzing, and proving what is there are influence between tax audit and repair of administration to compliance of Taxpayer and revenue of tax at tax service office (KPP) Jakarta Tambora.

This Research object is tax service office of Jakarta Tambora. Method Research design covers data collecting technique and technique analyze data given questionnaire which have been prepared before all to Taxpayer which enlist in KPP Jakarta Tambora. And also sampling technique the used is simple random sampling equal to 5 % from Taxpayer Income Tax (PPh) corporate which enlist in the KPP that is: 105 Taxpayers, of population of is the amount of Taxpayers of PPh corporate counted 2028.

This Research result can be made input for functionary in environment work of Directorate General Tax (DJP), as a guidance for policy making and decision making required to improve compliance and reach revenue goals tax service office.

From this research result, which based on value test of significance, hence improvement of compliance

execute obligation of tax can be conducted by implementation of the efforts as following:

1. Analyse continuously, as reference in determining tax audit criteria which decanted in Policy of Tax audit.
2. Continue to develop and enlarge Tax Network , capable to dig and create new tax potencies.
3. Improving service to Taxpayer through the efforts repair of taxation administration (administrative reform).

Suggestion for further research is to apply result of this research for other tax service offices in Jakarta as a mean to improve compliance of Taxpayer in the effort reaching revenue plan of the tax.</i>